# GRUNFELD, DESIDERIO, LEBOWITZ, SILVERMAN & KLESTADT LLP

COUNSELORS AT LAW

245 PARK AVENUE

33RD FLOOR

NEW YORK BOSTON LOS ANGELES

WASHINGTON, D.C.

OFFICES:

NEW YORK, NEW YORK 10167-3397

FAX (212) 557-4415 www.gdlsk.com

TEL (212) 557-4000

WRITER'S DIRECT DIAL NUMBER

(212) 973-7724

June 6, 2002

# **VIA E-MAIL & FACSIMILE**

U.S. House of Representatives Ways & Means Committee - Subcommittee on Trade 1102 Longworth House Office Building Washington, DC 20515

Attention: The Honorable Philip Crane

Re: Comments in Support of Passage of H.R. 4404 – A bill to amend the

Harmonized Tariff Schedule of the United States to provide duty-free treatment for certain log forwarders used as motor vehicles for the

transport of goods.

Our Reference: 02-7504-5(3)I

## Dear Congressman Crane:

Pursuant to the press release dated May 3, 2002 (No. TR-9), on behalf of our client, Blondin, Inc., P.O. Box 1287, Indiana, PA 15701, and 7647 Third Street, Turner, OR 97392, we hereby submit the following comments in support of passage of H.R. 4404 ("A bill to amend the Harmonized Tariff Schedule of the United States to provide duty-free treatment for certain log forwarders used as motor vehicles for the transport of goods") (Attached).

As outlined below, the underlying purpose of this bill is to clarify and to restore the *status quo* as to the treatment of these items as duty free. As a result, the bills will not create any appreciable revenue loss or attract controversy. Significantly, the bill is easily administrable. The bill will not operate retroactively.

## **BACKGROUND**

Blondin (<a href="http://www.rottneusa.com/">http://www.rottneusa.com/</a>) is a small business, which exclusively sells and services forestry equipment made by Rottne Industrie AB (<a href="http://www.rottne.com/">http://www.rottne.com/</a>) and other manufacturers. Blondin employs 9 people in Pennsylvania and Oregon.

The log forwarders, as a class, generally consist of a tractor and a wheeled wagon-type machine (bogie) with grapple to gather, sort, load and unload the timber in the forest or on the tree farm. Examples of these machines are set forth below.





In clear-cut logging, and other less environmentally friendly logging methods, after a tree is felled, the tree-length timber is dragged or "skidded" out of the forest to the landing. 1/ This process, known as "yarding", was historically accomplished by log skidders, and is a critical step in the harvesting of a timber crop. The U.S. Customs Service and the Courts have determined that log skidders are "tractors suitable for agricultural uses", which enter duty free. See e.g. Norman G. Jensen, Inc. v. United States, 76 Cust. Ct. 42, C.D. 4634, 408 F. Supp. 1379 (1976), aff'd, 64 C.C.P.A. 51, 550 F. 2d 662 (1977).

Log forwarders are relatively new forestry machines used in modern "cut-to-length" logging, the primary method of logging in the Northern Forest. In this logging method, trees are felled, de-limbed and cut to uniform (16 foot) lengths at the stump. (When log skidders are used, trees are maintained at their original random lengths until they reach the landing area.) The forwarders perform the yarding -- gathering the logs at the stump after felling, sorting and transporting them to an area known as the landing. This equipment allows selective harvesting and thinning rather than clear cutting. It also facilitates harvesting younger growth trees and

2

At the landing, the timber is prepared for loading on trucks for transport out of the harvesting area.

minimizes landing areas, land compaction and other environmental damage. The U.S. Forestry Service is encouraging this type of environmentally friendly method of logging.

The log forwarders do not generally have safety features required even for limited onroad use. The suspension and design is such that it cannot be legally or practically be used
outside a forest or tree farm. Any such use would likely violate U.S. Department of
Transportation requirements and, reportedly, the laws of all states and municipalities.
Furthermore, the nature of the tires and tracks used, as well as the suspension, maneuverability,
and speed, render the machines unusable outside the harvesting area. When it is necessary to
move the tractors and forwarders between logging sites, they are commonly loaded on a flat bed
truck for transportation.

The forward tractive bases also serve as platforms of other items such as scarifiers, harvesters, de-limbers, etc., used in forestry. When imported in this form, the U.S. Customs Service ("Customs") has agreed the items are properly classified HTSUS 8436, which provides for forestry machinery, and enter duty free.

Before 1994, Blondin and others imported log forwarders under duty free provisions of either HTSUS 8436.80.0020, which provides for other forestry machinery<sup>2</sup>, or HTSUS 8701.90.10, tractors for agricultural use. European Customs and Revenue Canada have likewise classified nearly identical merchandise under these or equivalent provisions. <u>See e.g.</u>, Revenue Canada Ruling H8701(PEC)X154732 (1992) (classifying the Rottne's as a tractor.)(attached).

The Courts have a long-standing policy and practice of implementing the Congressional intent with respect to merchandise for agricultural use. "[T]he Courts have always given agricultural free list provisions . . . a very broad and liberal construction so that the evident purpose of Congress especially to favor agriculture might be carried out." <u>United States v. S.S. Perry</u>, 25 C.C.P.A. 282, 286 (1938) (citation omitted). <u>United States v. Border Brokerage Co., Inc.</u>, 706 F.2d 1579, 1580-81 (Fed. Cir. 1983) (citing <u>United States v. Norman G. Jensen, Inc.</u>, 550 F.2d 662, 668 (C.C.P.A. 1977)).

"Congress has traditionally accorded agricultural equipment preferential treatment. It has long been established that "the tariff provisions for agricultural implements should be liberally construed so that the evident intent of Congress to

3

Explanatory Note 84.36<sub>2</sub> at 1317 ("This heading covers machinery...which is of the type <u>used</u> on farms...in forestry, market gardens, or poultry-keeping or bee-keeping farms or the like.")

benefit agriculture [can] be effected." F.W. Myers & Co., v. United States, 59 Cust. Ct. 445, 450 (1967) see United States v. American Express Co., 12 Cust. Appls. 483, 486 (1925)."

Allis-Chalmers Corp. v. United States, 7 C.I.T. 108 (Ct. Int'l Trade 1984).

Nevertheless, beginning in 1994, Customs began to restrictively view the relevant HTSUS provisions. In 1994, Customs reclassified the log forwarders under HTSUS 8704.22.50 or 8704.23.0000, which provides for "Motor vehicles for the transport of goods: . . . Other, with compression-ignition internal combustion piston engine (diesel or semi- diesel): G.V.W. exceeding 5 metric tons but not exceeding 20 metric tons: . . . Other" dutiable at 25% ad valorem. This provision normally covers items such as delivery trucks and other commercialtype road-capable motor vehicles (tractor/trailers, etc.). See International Spring Mfg. Co. v. United States, 85 Cust. Ct. 5, C.D. 4862, 496 F. Supp. 279 (1980), aff'd, 68 CCPA 13, C.A.D. 1257, 641, F.2d 875 (1981).<sup>3</sup>

Blondin legally challenged Customs' position and, after several years, Customs changed its position and agreed the merchandise was properly duty free. On February 14, 2001, Customs issued a notice modifying an inconsistent ruling issued in 1998 to re-establish the duty free treatment of the log forwarders and ultimately agreed to a stipulated court judgment, which was entered on April 2, 2001. The Judgment that provided Blondin's log forwarders were properly classified under duty-free provisions.<sup>4</sup> However, despite the complete absence of comments opposing the classification of these items as duty free, on August 1, Customs again changed its position and proposed to withdraw the revocation or modifications of inconsistent rulings. While leaving the stipulated court judgment intact, on August 21, 2001, Customs ultimately published its position that the log forwarders tractive bases were motor vehicles for the transportation of goods. That position was finalized on November 26, 2001.

<sup>&</sup>quot;This heading covers in particular; ordinary lorries and vans...delivery trucks and vans of all kinds, removal vans, lorries with automatic discharging devices...tankers...refrigerated or insulated lorries; multi-floored lorries...dropframe heavy-duty lorries...lorries specially constructed for the transport of fresh concrete...refuse collectors...dumpers...shuttle cars...self-loading vehicles...road-rail lorries...[and] motor vehicle chassis, fitted with an engine and cab" Explanatory Note 87.04<sub>1-2</sub> at 1547-48.

Customs stipulated that the Rottne log forwarders were to be classified as tractors suitable for agricultural use under HTSUS subheading 8701.90.10, and the bogie wagon with a hydraulic grip and related parts properly classifiable as a self-loading trailer or semitrailer suitable for agricultural use under heading 8716.20.00. Both provisions are duty free.

Customs' actions with respect to Blondin demonstrates that an importer's challenge and victory over a U.S. Customs' position is never final. Despite an agreement before the United States Court of International Trade, Customs subsequently refused to classify these items under the duty-free provisions for agricultural articles. As a result, the only remedy available to Blondin and others is a congressional amendment to clarify these provisions.

## **Lack of Controversy**

We understand that the Committee's goal is to include in the final consolidated legislation only those provisions that are "non-controversial." We also understand that the Committee has solicited the views of various governmental agencies, including the U.S. Customs Service. It is likely Customs would object to this legislation overturning its most recent position on this issue. However, in light of the fact that Customs previously agreed to duty-free classification of this product and later reversed itself, we urge the Committee to give no weight to any opposition, which may be expressed by Customs. The Committee should not allow the Customs Service to block Blondin's and others' only remaining mechanism for settling the classification of these items by perpetuating a position through objecting to this legislation.

We are unaware of any other opposition to the proposed legislation. In fact, in response to a Freedom of Information Act Request, U.S. Customs indicated that it did not receive any comments in opposition when it solicited comments on its proposal to modify or revoke the inconsistent ruling that imposed duty and to allow duty free treatment of log forwarders.

Finally, given the longstanding interpretation of Congress' intent to broadly construe the agricultural duty free provisions, this legislation simply reinforces that interpretation and clarifies Congress' intent as to these items.

## **Revenue Loss**

The purpose and effect of the bill is to restore the *status quo* and thus has no appreciable revenue effect. We believe, and the United States Customs Service agreed before the United States Court of International Trade, that Customs' classification of log forwarders under the provision imposing 25% duty is incorrect. Thus, any revenues collected by Customs under the current provisions were wrongfully collected. As a result, any assertion of a revenue impact should be disregarded.

# **Ease of Administration**

An essential effect of this legislation will be to ease administration. As demonstrated by the background discussion above, U.S. Customs' shifting position muddled the interpretation of the existing tariff provisions. This bill will clarify the meaning of Congress and allow for a clear administration of the Harmonized Tariff Schedules.

If you have any questions or need additional information, please feel free to contact us.

Very truly yours,

GRUNFELD, DESIDERIO, LEBOWITZ, SILVERMAN & KLESTADT LLP

David M. Murphy

Vacid M. Murphy

185576.1

# 107th CONGRESS 2d Session H. R. 4404

To amend the Harmonized Tariff Schedule of the United States to provide duty-free treatment for certain log forwarders used as motor vehicles for the transport of goods.

## IN THE HOUSE OF REPRESENTATIVES

# **APRIL 16, 2002**

Mr. NUSSLE introduced the following bill; which was referred to the Committee on Ways and Means

## A BILL

To amend the Harmonized Tariff Schedule of the United States to provide duty-free treatment for certain log forwarders used as motor vehicles for the transport of goods.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

## **SECTION 1. LOG FORWARDERS.**

- (a) IN GENERAL- Chapter 87 of the Harmonized Tariff Schedule of the United States is amended--
  - (1) by striking subheading 8704.90.00 and inserting in numerical sequence the following new subheadings, with the article description for such subheadings having the same degree of indentation as the article description for subheading 8704.32.00:

` 8704.90.10 L 8704.90.90 O	og forwarders with cranes ther	, designed fo	or off-highway use	Free 25%	Free Free (A+, B, CA, D, E, IL, J) See 9906.87.01- 9906.87.02 (MX) 20% (JO) 25% '.
and	(2) by inserting in article description indentation as the s	for subheac	ding 8708.99.51 ha	ving the s	
` 8708.99.51 Pa	arts of log forwarders	Free	Free '.		

(b) STAGED RATE REDUCTIONS- Any staged reduction of a rate of duty proclaimed by the President before the date of the enactment of this Act, that--

- (1) would take effect on or after such date of enactment; and
- (2) would, but for the amendment made by subsection (a)(1), apply to subheading 8704.90.00 of the Harmonized Tariff Schedule of the United States, applies to the corresponding rate of duty set forth in subheading 8704.90.90 of such Schedule (as added by subsection (a)(1)).
- (c) CONFORMING AMENDMENT- The superior text to subheading 9906.87.01 of the Harmonized Tariff Schedule of the United States is amended by striking `8704.90.00' and inserting `8704.90.90'.
- (d) EFFECTIVE DATE- The amendments made by subsections (a) and (c) shall apply with respect to the goods entered, or withdrawn from warehouse for consumption, on or after the 15th day after the date of the enactment of this Act.

P.O. Box 3080 Stn. Parklane Centre Halifax, N.S. B3J 3G6

Votre référence Note réference

May 10, 1995

H8701(PEC)X154732

Livingston Customs Consulting PO Box 752, Central RPO Halifax.NS **B3J 2V3** 

ATTENTION: D.A.Cooper,Sr.

Manager-Atlantic

Dear : David

RE: Request for National Customs Ruling of classification for Rottne SMV Rapid Tractor Unit w/170 hp Diesel Engine and Rottne Rapid Tractor Unit w/120 hp Diesel Engine

This refers to your letter dated April 24,1995 on the above noted matter.

The following classification opinion is based on information you have provided to Canada Customs.

#### PRODUCT:

## NCR/TRS NUMBER:

Rottne SMV Rapid Tractor Unit w/170 hp Diesel Engine and Rottne Rapid Tractor Unit w/120 hp Diesel Engine

118351

EXPORTER/MANUFACTURER

CLASSIFICATION

Rottne Industry AB

8701,90,19.91

GST RATE/CODE

#### TARIFF TREATMENT

## RATE OF DUTY

02 (Most Favored Nation)	$\mathbf{F}_{\mathbf{ree}}$
09 (General Preferential)	Free
10 (United States)	Free
11 (Mexico)	Free
12 (Mexico-U.S. (MUST))	Free

# Canadä'

Various Tariff Treatments have been indicated above with corresponding rates of duty. It will be necessary for specific criteria and documentation requirements to be met in order for the goods to be eligible for any of the preferred rates. When these requirements have not been met, the higher rate of duty under the Most Favored Nation Tariff (02) will apply. If you are not certain as to the applicable Tariff Treatment, it is suggested you contact this office for assistance.

In addition to any duty payable, goods imported into Canada are normally subject to a Federal Goods and Service Tax under the Excise Tax Act. This tax is calculated on the value for tax of the goods, i.e., the value of the goods in Canadian Funds plus the amount of duty, plus any Excise Tax and/or any SIMA assessment amounts. The Federal G.S.T. rate/code applicable is shown above.

To ensure the benefits of this NCR at time of importation, please indicate that you are in possession of the ruling by attaching a copy or by quoting the above NCR Number in the "Description" field of the Canada Customs Coding Form B3 or the input ruling reference number field (K160) if you are a CADEX participant.

This National Customs Ruling is considered binding for all future importations of the subject goods until modified or revoked. Should you disagree with the ruling, you should import the goods in accordance with the terms of the ruling and then subsequently file an appeal under the regular provision of the Customs Act.

Yours truly,

P.E.Caldwell

Tarriff and Values Administrator Trade Administration Services

Atlantic Region

Phone: (902) 426-6539

EUROPEAN COMM	ITIES - B	NDING TARIFF RULL	BTR

Place Helvinki Signature [Stamp: National Board of		1 Competent authority		2 BTR Reference
Ponssc Oyj 742000 FINLAND  Important notice  The BTR (Binding Tariff Ruling) is v kild for six years from the commencement date, which however, oes not limit the application of Council Regulation (El C) number 2913/92, article 12, sections and 5.  The information supplied shall be rece ded in the database kept by the Commission of European Communities for the application of the Commission Regulation (EEC) and there 2545/93.  The holder has the right to appeal again at this BTR.  7 Description of the goods  Forwarders of the type Caribou   10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of 1 ygs. The forwarders are not designed for road transportation.  The forwarder consists o 'two parts: a front part and a loading space. The front part has steerable wheels, an agine and the driver's cabin. The loading space has a steel frame, four wheels and a steel rack. The loading space is attached to the front part by a joint housing.  Additionally the forward at contains a log loader controlled from the driver's cabin.  The forwarder forms an a perative unit where the characteristic part is the tractor.  The total length of the for warder is between 8.8 - 9 sm, the width between 2.6 - 2.9 m, the height 3.6 m, and the weight between 11,900 and 15,700 kg.  8 Trade name and further inform ation  Forwarder  9 Basis for the classification  The Explanatory Notes, paragraph 1 and 6, to the Combined Nomenclature.  Headings and subheadings of Not menclature 8701.  10 This BTR has been given on the headings and subheadings of Not menclature 8701.  Place Helsinki Signature Samples Other material  Place Helsinki Signature  Samples Other material		P,O BOX 512 00101 HELSINKI	TOMS	FI 36/301/99
Important notice This BTR (Binding Tariff Ruling) is v lid for six years from the commensement date, which however i cos not limit the application of Council Regulation (EI C) number 2913/92, article 12, sections 4 and 5.  The information supplied shall be rece ded in the database kept by the Commission of Europeau Counny littles for the application of the Commission Regulation (EEC) mu ber 2454/93.  The holder has the right to appeal against this BTR.  7 Description of the goods  Forwarders of the type Caribou 110, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of 1 ygs. The forwarders are not designed for road transportation.  The forwarder consists of two parts: a front part and a loading space. The front part has steerable wheels, an agine and the driver's cabin. The loading space has a steel frame, four wheels and a steel rack. The loading space is attached to the front part by a joint housing.  Additionally the forward at contains a log loader controlled from the driver's cabin.  The forwarder forms and perative unit where the characteristic part is the tractor.  The total length of the forward is between 8.8 – 9.8m, the width between 2.6 - 2.9m, the height 3.6 m, and the weight between 11,900 and 15,700 kg.  8 Trade name and further inform stion  Forwarder  9 Basis for the classification  The Explanatory Notes, paragraph 1 and 6, to the Combined Nomenclature.  Headings and subheadings of Nc menclature 8701.  10 This BTR has been given on the chair of the following material supplied by the applicant:  Description Brochures A Photos Samples Other material Place Helsinki Signature		•	) confidential	
This RTR (Binding Tariff Ruling) is v lid for six years from the commensament date, which however; oes not limit the application of Council Regulation (El C) number 2913/92, article 12, sections 4 and 5.  The information supplied shall be rect ded in the database kept by the Commission of European Communities for the application of the Commission Regulation (EEC) number 2454/93.  The holder has the right to appeal against this BTR.  7 Description of the goods  Forwarders of the type Caribou 10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of 10gs. The forwarders are not designed for road transportation.  The forwarder consists of two parts: a front part and a loading space. The front part has steerable wheels, an againe and the driver's cabin. The loading space has a steel frame, four wheels and a steel rack. The loading space is attached to the front part by a joint housing.  Additionally the forward of contains a log loader controlled from the driver's cabin.  The forwarder forms an iperative unit where the characteristic part is the tractor.  The total length of the for warder is between 8.8 – 9.8m, the width between 2.6 - 2.9m, the height 3.6 m, and the weight between 11,900 and 15,700 kg.  8 Trade name and further inform stion  Forwarder  9 Basis for the classification  The Explanatory Notes, paragraph 1 and 6, to the Combined Nomenclature.  Headings and subheadings of No menclature 8701.  10 This BTR has been given on the hasis of the following material supplied by the applicant:  Description Brochures Y Photos Samples Other material		742000		1999.06.08
The holder has the right to appeal again is this BTR.  The information supplied shall be rect ded in the database kept by the Commission of European Communities for the application of the Commission of European Communities for the application of the Commission Regulation (EEC) now there 2434/99.  The holder has the right to appeal again is this BTR.  The holder has the right to appeal again is this BTR.  The forwarders of the type Caribou [10, Bizon S15, and Buffalo S16, are used for haulting and short distance transportation of logs. The forwarders are not designed for road transportation.  The forwarder consists of two parts: a front part and a loading space. The front part has steerable wheels, an agine and the driver's cabin. The loading space has a steel frame, four wheels and a steel rack. The loading space is attached to the front part by a joint housing.  Additionally the forward or contains a log loader controlled from the driver's cabin.  The forwarder forms an perative unit where the characteristic part is the tractor.  The total length of the forwarder is between 8.8 – 9.8m, the width between 2.6 - 2.9m, the height 3.6 m, and the weight between 11,900 and 15,700 kg.  Trade name and further inform stion  Forwarder  Basis for the classification  The Explanatory Notes, paragray h 1 and 6, to the Combined Nomenclature.  Headings and subheadings of Nc menclature 8701.  Brochures 1 Photos Samples Other material  Place Helsinki Signature Signature Samples Other material				
the Commission of European Communities for the application of the Commission Regulation (EEC) number 2454/93.  The holder has the right to appeal against this BTR.  7 Description of the goods  Forwarders of the type Caribou   10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of   10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of   10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of   10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of   10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of   10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of   10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of   10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of   10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of   10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of   10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation   10, Bizon Pirator   10, Bizon Pirator   10, Bizon S15, and Buffalo S16, are used for hauling and steel stance of the form and a loading space. The front part of the form and a loading space. The front part have a steel front part and a loading space. The form part and a loading space are not designed for road transportation   10, Bizon Pirator   10, Bizon S15, and Buffalo S16, are used for hauling and steel space of the following material supplied by the applicant:  10 This BTR has been given on the basis of the following material supplied by the applicant:  10 This BTR has been given on the basis of the following material supplied by the applicance of the following supplies of the following suppli		commencement date, which however oes no application of Council Regulation (El C) nur	t limit the	
The holder has the right to appeal agai at this BTR.  7 Description of the goods  Forwarders of the type Caribou (10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of 1)gs. The forwarders are not designed for road transportation.  - The forwarder consists of two parts: a front part and a loading space. The front part has steerable wheels, an agine and the driver's cabin. The loading space has a steel frame, four wheels and a steel rack. The loading space is attached to the front part by a joint housing.  Additionally the forward or contains a log loader controlled from the driver's cabin.  - The forwarder forms and perative unit where the characteristic part is the tractor.  - The total length of the forwarder is between 8.8 - 9.8m, the width between 2.6 - 2.9m, the height 3.6 m, and the weight between 11,900 and 15,700 kg.  8 Trade name and further inform stion  Forwarder  9 Basis for the classification  The Explanatory Notes, paragraph 1 and 6, to the Combined Nomenclature. Headings and subheadings of Nomenclature 8701.  10 This BTR has been given on the basis of the following material supplied by the applicant:  Description Brochures Photos Samples Other material Place  Place Helsinki Signature [Stamp: National Board of Courtons of the country of the		The information supplied shall be rece ded in the Commission of European Commission of	hr the application of	6 Classification of goods in Tariff Nomenclature
Forwarders of the type Caribou   10, Bizon S15, and Buffalo S16, are used for hauling and short distance transportation of   1985. The forwarders are not designed for road transportation.  The forwarder consists of two parts: a front part and a loading space. The front part has steerable wheels, an ongine and the driver's cabin. The loading space has a steel frame, four wheels and a steel rack. The loading space is attached to the front part by a joint housing.  Additionally the forward of contains a log loader controlled from the driver's cabin.  The forwarder forms and perattive unit where the characteristic part is the tractor.  The total length of the forwarder is between 8.8 - 9.8m, the width between 2.6 - 2.9m, the height 3.6 m, and the weight between 11,900 and 15,700 kg.  8 Trade name and further inform stion  Forwarder  9 Basis for the classification  The Explanatory Notes, paragraph 1 and 6, to the Combined Nomenclature.  Headings and subheadings of Nomenclature 8701.  10 This BTR has been given on the hasis of the following material supplied by the applicant:  Description Brochures Photos Samples Other material  Place Helsinki Signature [Stamp: National Board of Customed	- 1	, 🐔	•	8701 90 39 00
Short distance transportation of logs. The forwarders are not designed for road transportation.  The forwarder consists of two parts: a front part and a loading space. The front part has steerable wheels, an ingine and the driver's cabin. The loading space has a steel frame, four wheels and a steel rack. The loading space is attached to the front part by a joint housing.  Additionally the forward or contains a log loader controlled from the driver's cabin.  The forwarder forms and perative unit where the characteristic part is the tractor.  The total length of the forwarder is between 8.8 – 9.8m, the width between 2.6 - 2.9m, the height 3.6 m, and the weight between 11,900 and 15,700 kg.  8 Trade name and further information  Forwarder  9 Basis for the classification  The Explanatory Notes, paragraph 1 and 6, to the Combined Nomenclature. Headings and subheadings of Nomenclature 8701.  10 This BTR has been given on the hasis of the following material supplied by the applicant:  Description Brochures Photos Samples Other material  Place Helsinki Signature Stamples Other material	}	7 Description of the goods		
Forwarder  9 Basis for the classification  The Explanatory Notes, paragraph 1 and 6, to the Combined Nomenclature. Headings and subheadings of Nc menclature 8701.  10 This BTR has been given on the chasis of the following material supplied by the applicant:  Description Brochures Photos Samples Other material Place Helsinki Signature [Stamp: National Board of Custome Place		The forwarder consists of two plass steerable wheels, an ingine frame, four wheels and a steel rajoint housing.	The forwarders are parts: a front part seand the driver's crack. The loading stains a log loader of	o not designed for road transportation.  and a loading space. The front part  tabin. The loading space has a steel  space is attached to the front part by  controlled from the driver's cabin
9 Basis for the classification  The Explanatory Notes, paragraph 1 and 6, to the Combined Nomenclature.  Headings and subheadings of Nomenclature 8701.  10 This BTR has been given on the chasis of the following material supplied by the applicant:  Description BrochuresX Photos Samples Other material Place Helvinki Signature [Stamp: National Board of Custome Place Photos Signature [Stamp: National Board of Custome Place		- The total length of the fo wards the height 3.6 m, and the weigh	er is between 8.8 –	9.8m the width between 2.6 - 2.0m
The Explanatory Notes, paragraph 1 and 6, to the Combined Nomenclature.  Headings and subheadings of Nc menclature 8701.  10 This BTR has been given on the hasis of the following material supplied by the applicant:  Description Brochures Photos Samples Other material  Place Helsinki Signature [Stamp: National Board of Custome)	1	- The total length of the fo wards the height 3.6 m, and the weigh	er is between 8.8 –	9.8m the width between 2.6 - 2.0m
Place Helsinki Signature Samples Other material  Place Helsinki Signature Stamp: National Board of		The total length of the fo wards the height 3.6 m, and the weight Trade name and further inform ation  Forwarder	er is between 8.8 –	9.8m the width between 2.6 - 2.0m
Place Helsinki Signature [Stamp: National Board of	9 7 H	The total length of the fo wards the height 3.6 m, and the weight Trade name and further information  Forwarder  Basis for the classification  The Explanatory Notes, paragraph 1 and leadings and subheadings of No mencles	at between 11,900 d 6, to the Combinature 8701.	- 9.8m, the width between 2.6 - 2.9m, and 15,700 kg.
Signature [Smmp: National Board of	9 1 1	The total length of the fo wards the height 3.6 m, and the weight Trade name and further information  Forwarder  Basis for the classification  The Explanatory Notes, paragraph 1 and Leadings and subheadings of Note mencles  This BTR has been given on the chasis	d 6, to the Combinature 8701.	19.8m, the width between 2.6 - 2.9m, and 15,700 kg.  The description of the supplicant of the supplica
Date 1999.06.08.	5 7 H	The total length of the fo wards the height 3.6 m, and the weight Trade name and further information  Forwarder  Basis for the classification  The Explanatory Notes, paragraph 1 and Leadings and subheadings of Note mencles of This BTR has been given on the classification  Brochures Y P	d 6, to the Combinature 8701.  of the following methotos Samp	19.8m, the width between 2.6 - 2.9m, and 15,700 kg.  The description of the supplicant of the supplica

Helsinki 13.3.2001

H.lkka Pohjola Cirtified Translator

	HOOPAN YHTEISÖ — SITOVA TARIF			
<b>-</b>	TULLIHALLITUS		2 STT viite	_
1	PL 512		THE TAXABLE POR PAGE 1	
1	00101 HELSINET	•		4
	IMOUZ			ď
4	3 Hakija (nimi ja uvolte)			
Ø	Ponge	matramakselline	1 4 Volnassaokojan aktamispārt	
4	Ponsse Oyj		1	
5	74200 VIEREMÄ SUONI		000 201 - 008	
Z			Satisfaction of the same of th	
5				
ALTUAN KAPPALE	Tärkeli huomautus		1	
A			5 Hakemuksen pālvēmāšrē ja viko	_
	Tämä STT on voimassa kuusi vuotta voimassa tä. sanetun kuilenksen rajoittametta pauvosi	lasta a u		
	telle annum kullenkeen fajohtameta reuvoel nro 2314/22 12 annum 6 6 5 kohdan sijannõe	m esetukean mas	29/01/799	
	Annetit tiones to the	In sovettamista	6 Taveline highlight	
	Ametut tiedot taliennatean Euroopan yhteisöja taan komission asetukson (ETY) nio 24;4/23 s		Tunnimikkeisigen	_
			THE THE PROPERTY OF THE PROPER	
1	Heltijalis on oiksus hakee muutosta tähiin SIT:	юn,		
4				
	7 Tavaran Kuvaus			
	Metsätraktori+			-
	puun kuormauksaan in	: Caribou 51	0, Bizon S15 ja Buffalo S16 ovat sen kuljetukseen käytettäviä	
1	traktoreita. Traktore	ynytmatkais	sen kuljetukseen rautato 316 ovat	
-	- Traktori must	.ca wi ole ti	Tkoitottu manad Marcallavia	
- [	onjattavat pyörät s	KA MOOTTO	Kuurmatilasta. Etuosassa on	
	Auormatila on teras	Whiteinen is	a sytilla varustettu ohjaamo	
	teraskeh - Leras	'Unkoinen ja	siina on moliff conjaamo.	
	teraskehikko. Kworm	unkoinen ja tila on kiin	siinä on neljä pyörää sekä	
	teräskehikko. Kulormi Traktoriin kuuluu lisi Metsätraktori muodo	Unkoinen ja tila on kiin ksi ohjaamos taa toiminna	siinä on neljä pyörää sekä Initetty runkonivelellä etuosaan. Ita säädettävä kuormaaja.	
	teräskehikko. Kulormi Traktoriin kuuluu lisi Metsätraktori muodo	Unkoinen ja tila on kiin ksi ohjaamos taa toiminna	siinä on neljä pyörää sekä Initetty runkonivelellä etuosaan. Ita säädettävä kuormaaja.	
	teräskehikko. Kulormi Traktoriin kuuluu lisi Metsätraktori muodo	Unkoinen ja tila on kiin ksi ohjaamos taa toiminna	siinä on neljä pyörää sekä Initetty runkonivelellä etuosaan. Ita säädettävä kuormaaja.	
	teräskehikko. Kulormi Traktoriin kuuluu lisi Metsätraktori muodo	Unkoinen ja tila on kiin ksi ohjaamos taa toiminna	siinä on neljä pyörää sekä	
	teräskehikko. Kulormi Traktoriin kuuluu lisi Metsätraktori muodo	Unkoinen ja tila on kiin ksi ohjaamos taa toiminna	siinä on neljä pyörää sekä Initetty runkonivelellä etuosaan. Ita säädettävä kuormaaja,	
81	teräskehikko. Kuorm Traktoriin kuuluu lisi Metsätraktori muodo Osana traktori, Traktorin kokonaisp 3,6 m ja paino 11 9	Unkoinen ja tila on kiin ksi ohjaamos taa toiminna	siinä on neljä pyörää sekä Initetty runkonivelellä etuosaan. Ita säädettävä kuormaaja,	
81	teräskehikko. Kuorm Traktoriin kuuluu lisi - Metsätraktori muodo: Osana traktori, - Traktorin kokonaisp: 3,6 m ja paino 11 9(	Unkoinen ja tila on kiin ksi ohjaamos taa toiminna	siinä on neljä pyörää sekä mitetty runkonivelellä etuosuan. ta säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus	
8	teräskehikko. Kuorm Traktoriin kuuluu lisi Metsätraktori muodo Osana traktori, Traktorin kokonaisp 3,6 m ja paino 11 9	Unkoinen ja tila on kiin ksi ohjaamos taa toiminna	siinä on neljä pyörää sekä Initetty runkonivelellä etuosaan. Ita säädettävä kuormaaja,	
8	teräskehikko. Kuorm Traktoriin kuuluu lisi - Metsätraktori muodo: Osana traktori, - Traktorin kokonaisp: 3,6 m ja paino 11 9(	Unkoinen ja tila on kiin ksi ohjaamos taa toiminna	siinä on neljä pyörää sekä mitetty runkonivelellä etuosuan. ta säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus	
8	teräskehikko. Kuorm Traktoriin kuuluu lisi - Metsätraktori muodo: Osana traktori, - Traktorin kokonaisp: 3,6 m ja paino 11 9(	Unkoinen ja tila on kiin ksi ohjaamos taa toiminna	siinä on neljä pyörää sekä mitetty runkonivelellä etuosuan. ta säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus	
81	teräskehikko. Kuorm Traktoriin kuuluu lisi - Metsätraktori muodo: Osana traktori, - Traktorin kokonaisp: 3,6 m ja paino 11 9(	Unkoinen ja tila on kiin ksi ohjaamos taa toiminna	siinä on neljä pyörää sekä mitetty runkonivelellä etuosuan. ta säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus	
	teräskehikko. Kuorm Traktoriin kuuluu lisi - Metsätraktori muodoi osana traktori, - Traktorin kokonaisp: 3,6 m ja paino 11 90 Guppuulmiys ja liskiistoja Metsätraktori	Unkoinen ja tila on kiin ksi ohjaamos taa toiminna	siinä on neljä pyörää sekä mitetty runkonivelellä etuosuan. ta säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus	
	teräskehikko. Kuorm Traktoriin kuuluu lisi - Metsätraktori muodo: Osana traktori, - Traktorin kokonaisp: 3,6 m ja paino 11 9(  Guppenimitys ja liskiistoja  Metsätraktori  avarolden luokiitaliin perustelut	unkoinen ja tila on kiin ksi ohjaamos taa toiminna tuus on 8,8- 0-15 700 kg.	siinä on neljä pyörää sekä mitetty runkonivelellä etuosaan. ita säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus	
	teräskehikko. Kuorm Traktoriin kuuluu lisi - Metsätraktori muodo: Osana traktori, - Traktorin kokonaisp. 3,6 m ja paino 11 9(  Kauppaulmitys ja jiskijetoja  Metsätraktori  everolden luokittalian perustelut  Yhdistotuun ninkin perustelut	unkoinen ja tila on kiin ksi ohjaamos taa toiminna tuus on 8,8- 0-15 700 kg.	siinä on neljä pyörää sekä mitetty runkonivelellä etuosaan. ita säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus	
	teräskehikko. Kuorm Traktoriin kuuluu lisi - Metsätraktori muodo: Osana traktori, - Traktorin kokonaisp. 3,6 m ja paino 11 9(  Kauppaulmitys ja jiskijetoja  Metsätraktori  everolden luokittalian perustelut  Yhdistotuun ninkin perustelut	unkoinen ja tila on kiin ksi ohjaamos taa toiminna tuus on 8,8- 0-15 700 kg.	siinä on neljä pyörää sekä mitetty runkonivelellä etuosaan. ita säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus	
	teräskehikko. Kuorm Traktoriin kuuluu lisi - Metsätraktori muodo: Osana traktori, - Traktorin kokonaisp. 3,6 m ja paino 11 9(  Kauppaulmitys ja jiskijetoja  Metsätraktori  everolden luokittalian perustelut  Yhdistotuun ninkin perustelut	unkoinen ja tila on kiin ksi ohjaamos taa toiminna tuus on 8,8- 0-15 700 kg.	siinä on neljä pyörää sekä mitetty runkonivelellä etuosaan. ita säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus	
	teräskehikko. Kuorm Traktoriin kuuluu lisi - Metsätraktori muodo: Osana traktori, - Traktorin kokonaisp: 3,6 m ja paino 11 9(  Guppenimitys ja liskiistoja  Metsätraktori  avarolden luokiitaliin perustelut	unkoinen ja tila on kiin ksi ohjaamos taa toiminna tuus on 8,8- 0-15 700 kg.	siinä on neljä pyörää sekä mitetty runkonivelellä etuosaan. ita säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus	
91	teräskehikko. Kuorm Traktoriin kuuluu lisi - Metsätraktori muodo: Osana traktori, - Traktorin kokonaisp: 3,6 m ja paino 11 9(  Guppenimitys ja liskiistoja  Metsätraktori  Warolden luokimalim perustelut  Yhdistotyn nimikkelstän Nimikkeen 8701 tokati ja	which we have the second secon	siinä on neljä pyörää sekä mitetty runkonivelellä etuosaan. ita säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus  luohamuksen kintasäännöt 1 ja 6. ikkeiden tekstit.	
91	teräskehikko. Kuorm Traktoriin kuuluu lisi - Metsätraktori muodo: Osana traktori, - Traktorin kokonaisp: 3,6 m ja paino 11 9(  Guppenimitys ja liskiistoja  Metsätraktori  Warolden luokimalim perustelut  Yhdistotyn nimikkelstän Nimikkeen 8701 tokati ja	which we have the second secon	siinä on neljä pyörää sekä mitetty runkonivelellä etuosaan. ita säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus  luohamuksen kintasäännöt 1 ja 6. ikkeiden tekstit.	
S (	teräskehikko. Kuorm Traktoriin kuuluu lisi Metsätraktori muodoi Osana traktori Traktorin kokonaisp Japaino 11 90  Gauppanimiys ja jakijetoja  Metsätraktori  Amateriaktori  Whdistotyn nimikkelstor Nimikkeen 8701 tokati j	which we have the second secon	siinä on neljä pyörää sekä mitetty runkonivelellä etuosaan. ita säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus  luohamuksen kintasäännöt 1 ja 6. ikkeiden tekstit.	
S (	teräskehikko. Kuorm Traktoriin kuuluu lisi Metsätraktori muodo: Osana traktori, Traktorin kokonaisp. 3,6 m ja paino 11 9(  Guppeulmitys ja liskiistoja  Metsätraktori  Wetsätraktori  Whdistotyn nimikkeistä 1 Nimikkeen 8701 tokati ja	which we have the second secon	siinä on neljä pyörää sekä mitetty runkonivelellä etuosaan. ita säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus  luohamuksen kintasäännöt 1 ja 6. ikkeiden tekstit.	
9 (	teräskehikko. Kuorm Traktoriin kuuluu lisi Metsätraktori muodo: Osana traktori, Traktorin kokonaisp. 3,6 m ja paino 11 9(  Guppeulmitys ja liskiistoja  Metsätraktori  Metsätraktori  Whdistotyn nimikkeistä 1 Nimikkeen 8701 tokati ja  Amagri on minetu nakijan toimittaman seuj is	Yleiset tula sen alanim	siinä on neljä pyörää sekä mitetty runkonivelellä etuosaan. ita säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus  luohamuksen kintasäännöt 1 ja 6. ikkeiden tekstit.	
9 (	teräskehikko. Kuorm Traktoriin kuuluu lisi Metsätraktori muodo: Osana traktori, Traktorin kokonaisp. 3,6 m ja paino 11 9  Guppenimiys ja liskistoja  Metsätraktori  Whistotyn nimikkelstä 1 Nimikkeen 8701 tokati ja  amagron mannetu nakijan toimittaman seuja	yleiset tula sen alanim	siinä on neljä pyörää sekä mitetty runkonivelellä etuosaan. ita säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus luontamuksen kintasäännöt 1 ja 6. ikkeiden tekstit.	
10.T	teräskehikko. Kuorm Traktoriin kuuluu lisi - Metsätraktori muodo: Osana traktori, - Traktorin kokonaisp. 3,6 m ja paino 11 9(  Guppentimitys ja lisktietoja  Metsätraktori  avaroiden luokittaliin perustelut  Yhdistotyn nimikkelstä 1 Nimikkeen 8701 tokati ja  amagron annettu nakijan toimittaman sauja  annettu nakijan toimittaman sauja  annettu nakijan toimittaman sauja  annettu nakijan toimittaman sauja	Yleiset tul a sen alanim  Nivien	siinä on neljä pyörää sekä nitetty runkonivelellä etuosaan. ita säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus luoitamiikaen kintasäännöt 1 ja 6. ikkeiden tekstit.	
10.T	teräskehikko. Kuorm Traktoriin kuuluu lisi Metsätraktori muodo: Osana traktori, Traktorin kokonaisp. 3,6 m ja paino 11 9(  Gauppaulmitys ja jaskietoja  Metsätraktori  Metsätraktori  Whdistotyn nimikkelstän Nimikkeen 8701 tokati ja  Amagron annetu naklan tolmittaman seu ja  Gavana  Esitteiki  Willokuvi  Paikka  Helsinki	Yleiset tul a sen alanim  Nivien	siinä on neljä pyörää sekä nitetty runkonivelellä etuosaan. ita säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus luoitamiikaen kintasäännöt 1 ja 6. ikkeiden tekstit.	
10.T	teräskehikko. Kuorm Traktoriin kuuluu lisi - Metsätraktori muodo: Osana traktori, - Traktorin kokonaisp. 3,6 m ja paino 11 9(  Guppentimitys ja lisktietoja  Metsätraktori  avaroiden luokittaliin perustelut  Yhdistotyn nimikkelstä 1 Nimikkeen 8701 tokati ja  amagron annettu nakijan toimittaman sauja  annettu nakijan toimittaman sauja  annettu nakijan toimittaman sauja  annettu nakijan toimittaman sauja	yleiset tula sen alanim	siinä on neljä pyörää sekä nitetty runkonivelellä etuosaan. ita säädettävä kuormaaja. illisen yksikön, luonteenantavana 9,8 m, leveys 2,6-2,9 m, korkeus luoitamiikaen kintasäännöt 1 ja 6. ikkeiden tekstit.	